STARS MANUAL

CASH RECEIPTS

INTRODUCTION

In order to monitor and report on actual receipts, proper recording is necessary. Actual cash receipts come from a wide range of sources. At the end of the year, the State Controller's Office, with input from agencies, collects additional cash receipts accrual information.

Under the accrual basis, we record revenues at the time we earn them without consideration to the actual receipt of cash. By doing this we can present more accurate financial reports. You can obtain more information on the State Controller's Web Accounting Web site under the "read-only GAAP Closing Package" link.

This chapter will describe the types of deposits, how to make a deposit to the State Treasurer's Office (STO), how STO brings in other cash, how to determine the type of receipt, and what transaction codes are used to refund a receipt.

CASH RECEIPT DEPOSIT - WHAT IS IT

The State receives cash in many forms. The most common types of cash are Checks, Currency, Coin, and Warrants. Agencies must deposit the cash into the State Treasury through the State Treasurer's Office (STO) or into an STO bank account. In turn, agencies need to post those cash deposits to STARS for control and accountability.

The legislature has defined requirements and timelines for deposit of cash receipts. Idaho Code 59-1014 states:

> "59-1014. ACCOUNTING FOR FEES. All state officers and agencies, who receive any money or evidences of indebtedness for or on account of the state or in payment of any fee, license or tax due the state, shall deposit the same with the state treasurer:
> (a) daily, when the amount of cash, checks or other evidences of indebtedness accrued during any twenty-four (24) hour period is two hundred dollars ($200) or more; or
> (b) weekly in all other situations, unless the particular state officer has been granted specific permission to deposit at some other interval by the provisions of a resolution of the board of examiners, pursuant to section 67-2025, Idaho Code.
> The state treasurer shall receive from the other state officers and agencies bank drafts, checks, post-office money orders and all evidences of indebtedness which

are accepted as cash items by banks in the ordinary course of business, and shall deposit the same in banks in this state qualified as depositories of state money, subject, however, to final payment, and said treasurer shall issue his receipt for such evidences of indebtedness to the officer or agency entitled thereto.

Any person violating the provisions of this section shall be guilty of a misdemeanor and upon conviction shall be punished by a fine not exceeding five hundred dollars ($500.00), or by imprisonment in the county jail not exceeding six (6) months, or by both such fine and imprisonment."

TYPES OF CASH RECEIPT DEPOSITS

The State Treasurer's Office receives different types of cash deposits. The source of the cash determines the type of cash deposit. Below are brief descriptions of cash deposit types with more detailed description afterwards.

Type	Description
Agency Cash Receipts	These are cash receipts received directly by your agency for deposit. The agency receipts the cash then physically takes or sends it to the STO. **NOTE**: The agency will complete and enter the receipt and batch header forms. They will take two copies of the batch header to STO with the cash.
Sweep Accounts	This is cash deposited into a State Treasurer's Office bank account by an agency. The State Treasurer's Office "sweeps" the bank account on a daily basis then brings the cash into the State system for deposit. **NOTE:** STO will prepare and enter the receipt and batch header forms.
EFTs (Electronic Funds Transfers)	This is cash deposits received by STO through an electronic funds transfer. Idaho Code requires deposits be made by EFT for amounts greater then $100,000. **NOTE**: STO requests that you supply them with a batch header at the same time you request the funds.
Credit Cards	This is cash received via credit card transactions. **NOTE:** STO will prepare and enter the receipt and batch header forms.

Type	Description
Proration Receipts	This is cash deposited to the agencies based on interest earned through the State Treasurer's Office investment pool. The STO notifies the State Controller's Office of the amounts they need to distribute to each of the agencies involved. **NOTE:** STO will prepare the receipt based on information previously received from each agency. SCO will prepare the batch header form and enter the batch for most agencies. Those agencies with systems that interface directly to STARS will enter the information and interface the batch to STARS. Anyone entering a Proration Receipt should use a batch type B.
Investment Proceeds	This is cash deposited to the agencies based on the sale, maturity, or coupon payment of an investment and interest earned. The State Treasurer's Office will contact the agency with the principal amount and interest earned for the respective investment. **NOTE:** The agency will complete and enter the receipt and batch header forms. They will take two copies of the batch header to STO Investment Division.

AGENCY CASH RECEIPTS

In order for you to deposit agency cash receipts, you must receipt the physical cash in your agency. Once you have accounted for all of the cash, you must total the amount you will be depositing to the State Treasurer's Office that day. Once you have identified the total, you can complete a batch header to accompany the cash and cash receipt tape then take or send it to the State Treasurer's Office.

The State Treasurer's Office (STO) requests that you have your completed receipt batch on STARS by the time you bring the cash to them for deposit. If you are unable to meet this timeline, the batch should be on STARS no later than 1:00 p.m. on the day of deposit.

SWEEP ACCOUNTS

This is cash deposited directly into a State Treasurer's Office bank account by an agency. The State Treasurer's Office "sweeps" the bank account on a daily basis then brings the cash into the State system for deposit. STO will prepare and enter the receipt and batch header forms. They will create the transaction in the batch based on prior information from your agency, posting the deposit to your fund using the transaction code your agency has identified.

EFTS (ELECTRONIC FUNDS TRANSFER)

Idaho Code requires deposits be made by EFT for amounts greater then $100,000. *IDAHO CODE 67-2026* states

>   *"67-2026. TAXES, FEES AND OTHER AMOUNTS TO BE PAID BY ELECTRONIC FUNDS TRANSFER. (1) All taxes and additional amounts of interest, penalty or fees payable together with taxes and all other fees and amounts which are payable to the state must be paid by electronic funds transfer whenever the amount paid or payable is one hundred thousand dollars ($100,000) or greater. Whenever the payment of taxes is required to be made by electronic funds transfer under this section and the due date falls on a Saturday, Sunday, or legal holiday, the payment may be made on the first business day thereafter.*
>   *(2) All electronic funds transfers to the state, whether or not required by this section, shall be made through the automated clearing house system and shall include related addenda or messages necessary for*
>   *(a) Coordinating and filing of tax returns or other reports with the payment of taxes and all other fees and amounts by electronic funds transfer; and*
>   *(b) Ensuring the proper receipt and crediting of the payment.*
>   *(3) The state treasurer shall adopt procedures necessary to implement the provisions of this section.*

The State Treasurer's Office (STO) receives the Electronic Funds Transfers from the paying entity through their respective banks. The STO records the cash into the State system. If you are expecting funds via EFT, give the STO a batch header at the same time you request the funds.

CREDIT CARDS

The STO works with the agency and the STO bank to set up the systems to accept credit card payments. The agency also indicates the transaction code they wish to use for deposit of these receipts. Once this is in place, the credit card payment transaction receipts the deposit into the STO bank account. The STO receives daily bank files showing this information and then electronically produces the receipt and batch header forms per agency. The STO enters this information into STARS and sends the documentation to the agency.

PRORATION RECEIPTS

The State Treasurer's Office accumulates interest on their pooled investments for the agencies. Every month they determine the amount of interest that belongs to each agency and fund. Using information provided by your agency, STO will create a RCPT form indicating the amount per fund, etc. The STO sends these forms to the State Controller's Office to batch and enter into STARS.

Those agencies with systems that interface directly to STARS will enter the information into their systems and interface the batch to STARS. *Anyone entering a Proration Receipt should use a batch type B.* This batch type allows SCO internal balancing reports to verify that all cash nets to zero across all agencies involved.

INVESTMENT PROCEEDS

The State Treasurer's Office invests funds separately on behalf of the agencies. When an investment is sold, matures, or has a coupon payment, the STO will notify the agency of the cash received on its behalf. The State Treasurer's Office will contact you with the total amount broken out into principal and interest for the respective investment.

Complete a batch type J to post the separate amounts of principal and interest to STARS. A batch type J will transmit the amount to the STO system for update to their records.

CASH RECEIPTS - UNDERSTANDING THE BASICS

Although there are many ways of receiving cash receipts for deposit, the transaction codes for posting to STARS are similar in use. In order to account for the deposits on STARS, you must complete individual cash receipt transactions and a batch header for processing in the system.

CASH RECEIPT DEPOSIT BATCH TYPES

In order to complete a batch header for cash receipt deposits, you must know the Batch Types used by the State Treasurer for processing on their system.

Batch type J - Use batch type J to record an increase in cash equal to the amount of the cash deposit. Use this for normal deposits to the State Treasurer's Office when you have cash to deposit or to show a sale, maturity, or coupon payment of an investment with its interest.

STARS automatically sends information on a batch type J to STO to update their records. You cannot use an "R" reversal in a batch type J.

> **NOTE:**   For a purchase of an investment, see batch type K in the Expenditures and Disbursements chapter in the STARS Manual.

Batch type I - Use a batch type I to record a decrease to cash for an insufficient funds check, etc. You should take this to STO when you are picking up the returned check. STO may use this batch type to reduce cash to correct a previous bank deposit error. STARS automatically sends information on a batch type I to STO to update their records. *Use an "R" reversal in a batch type I.*

If you have deposited cash and need to make adjustments to transfer the cash to revenue, see the Cash Receipts – How to Adjust section later in this chapter. You use batch type 2 or 5 for the adjustments.

Once you create a batch header, you need to know the cash receipt transaction codes to enter appropriate transactions identifying the cash.

CASH RECEIPT TRANSACTION CODES

Most of the revenue transaction codes require a revenue subobject. This subobject determines the type of receipt being deposited; such as 1935 - Sale of Equipment or 1025 - Regulatory Fees etc. You can find a listing of the Appendix A - Revenue Subobject Short List in the STARS Manual. To determine the types of receipt requirements for your agency, you may need to review the Idaho Code section for your agency that governs your agency deposits. It may be different for every agency.

Before you can start to code cash receipt deposits, you must first determine the source of the cash. The following are some commonly used receipt transaction codes with more detailed explanations afterwards:

Transaction Code (TC)	Description
027	Record Receipt to Appropriation
101	Record Cash Receipt of Revenue, Not Billed (through an interagency bill).
102	Record the Deposit of Sales Tax Payable
105	Record Cash Receipt of a Refund for Overpayment of Current Year Expenditures
106	Record Receipt of a Refund for Overpayment of Prior Year Expenditure
107	Record Cash Receipt of Unused Rotary Advance
108	Record Cash Receipt of Undistributed Money (Suspense)
110	Record Cash Receipt - Treasurer Sweep Account
170	Record Collection of Due From Other Funds or Appropriations
204	Record Redemption of Investment Direct by Agency
439	Record Receipt of Project Monies
440	Record Receipt of Grant Monies
441	Record Receipt of Grant and Project Monies, Unbilled
550	Record Cash Collected by One Agency/Fund for Another and Transfer Out (Generated TC 551 – Transfer In)

Depending on the general ledger accounts you need, you can locate other receipt transaction codes on the DAFR8740 (General Ledger to Transaction Code Cross-Reference) report.

Once you identify the transaction code, you can go online to the Transaction Code Decision Table or to the DAFR8640 report for more TC requirement information. See the Transaction Code Decision Table chapter in the STARS Manual for more information.

Adjustment transaction codes are in the Cash Receipts – How to Adjust section of this chapter.

TC 027 - RECEIPTS TO APPROPRIATION (APPROVAL LEVEL 8)

Idaho Code governs which receipts can increase the agency's appropriation. *IDAHO CODE 67-3516 (2)* states:

"*…Receipts from the <u>sale of capital outlay items and insurance claim settlements</u> may, with the approval of the division of financial management, be included as an increase to an agency's appropriation and must be identified at an object code level. Expenditures of such receipts must be for capital outlay items.*"

NOTE:	Since insurance proceeds may be a settlement for repairs, LSO allows insurance proceeds to post to operating expenses as reimbursement for those repairs.

A Receipt to Appropriation transaction code (TC 027) posts to general ledger accounts 5000 (DR-budgetary clearing), 5010 (CR-appropriations), 1003 (DR-cash in treasury), and 4100 (CR-revenues).

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028

FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
 TRAN-CODE: 027 TITLE: RECORD RECEIPT TO APPROPRIATION
GENERAL-LEDGER- DR-1: 5000 CR-1: 5010 DR-2: 1003 CR-2: 4100
    POSTING  DR-3:   CR-3:   DR-4:   CR-4:
```

The following example shows the minimum requirements to post a 027 transaction based on a PCA-driven agency (if the PCA does not look up the Index, you must enter the Index):

```
VERSION 3.1    STARS--REVENUE/RECEIPTS TRANSACTION ENTRY    S504
BATCH: AGY 230 DATE 11011999 TYPE J NO 020 MODE MASTER EDIT ON SEQ-NO 00001


CUR-DOC/SFX: REC00246 01 TRANS-CODE: 027    RVS:
REF-DOC/SFX:          MOD:       BFY: 00  GAAP IND:

INDEX   :              SEC AGENCY:
PCA     : 01211             SUBSID:
REV-SUB-OBJ/DET: 1935
EXP-SUB-OBJ/DET: 6720

AMOUNT  : 15.00            BUDGET UNIT:
DOC TOTAL:                 PROP#: 0000123456  CMP#: 00
INV-NO  :         INV-DESC:
VENDOR-NO:          NAME:
GRANT/PH:      PROJ/PH:      FUND/DET:       F/O:
          LOC:         FAC:
        DOC-DATE:       EFF-DATE: 110199 DUE-DATE:
                        INTERRUPT:
```

Important tips for entering TC 027:

A. The TC 027 requires a revenue subobject (where the receipt will post).
B. The TC 027 requires an expenditure subobject (so the system knows to what appropriation record to post the additional appropriation).
C. You cannot enter the TC 027 in June for the next fiscal year.
D. You can post this to a grant or project.

Use the following minimum number of elements to enter a TC 027.
NOTE: STARS will have already filled in the BFY and effective date.

DATA ELEMENT	INSTRUCTIONS
CUR-DOC/SFX	Enter an eight-character current document number and two-digit suffix. **NOTE:** We recommend using all eight characters.
TRANS-CODE	Enter transaction code 027 (record receipt to appropriation).
INDEX or PCA	Enter a four-digit Index if you are Index-driven or a five-digit PCA if you are PCA-driven. Your Index or PCA usually looks up a fund and budget unit, which are also required elements. If you do not wish to use an Index or PCA for this transaction, you can manually enter the fund and budget unit involved.
REV-SUB-OBJ/DET	Enter a four-digit revenue subobject (you can also use a two-digit detail). The revenue subobject determines how you want the revenue classified on the system. See Appendix A - Revenue Subobject Short

DATA ELEMENT	INSTRUCTIONS
	List in the STARS Manual.
EXP-SUB-OBJ/DET	Enter a four-digit expenditure subobject (you can also use a two-digit detail). The expenditure subobject determines the object that will show an appropriation increase. See Appendix A - Expenditure Subobject Long List in the STARS Manual.
AMOUNT	Enter the amount of the transaction for this revenue subobject.
PROP # / COMP #	Enter the ten-character property number and two-digit component number if the subobject requires it. This will post to the Fixed Asset System.

TC 101 - RECORD CASH RECEIPT OF REVENUE, NOT BILLED (APPROVAL LEVEL 3)

This TC records a regular receipt that is not for an interagency billing. Use this normal receipt transaction code if you are classifying revenue but not posting to a grant or project. This is the most commonly used cash receipt transaction code.

A Record Cash Receipt of Revenue, Not Billed (TC 101) posts to general ledger accounts 1003 (DR-cash in treasury) and 4100 (CR-revenues).

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028
 FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
 TRAN-CODE: 101 TITLE: RECORD CASH RECEIPT OF REVENUE, NOT BILLED
GENERAL-LEDGER- DR-1: 1003 CR-1: 4100 DR-2:   CR-2:
    POSTING  DR-3:   CR-3:   DR-4:   CR-4:
```

The following example shows the minimum requirements to post a TC 101 transaction based on a PCA-driven agency (if the PCA does not look up the Index, you must enter the Index):

```
VERSION 3.1    STARS--REVENUE/RECEIPTS TRANSACTION ENTRY       S504
BATCH: AGY 230 DATE 11011999 TYPE J NO 020 MODE MASTER EDIT ON SEQ-NO 00002


CUR-DOC/SFX: REC00247 01 TRANS-CODE: 101      RVS:
REF-DOC/SFX:         MOD:       BFY: 00  GAAP IND:


INDEX   :              SEC AGENCY:
PCA    : 01211              SUBSID:
REV-SUB-OBJ/DET: 1025
EXP-SUB-OBJ/DET:


AMOUNT  : 600.00             BUDGET UNIT:
DOC TOTAL: 0000000015.00          PROP#:     CMP#:
INV-NO  :      INV-DESC:
VENDOR-NO:        NAME:
GRANT/PH:      PROJ/PH:      FUND/DET:      F/O:
          LOC:        FAC:
        DOC-DATE:       EFF-DATE: 110199 DUE-DATE:
                  INTERRUPT:
```

Important tips for entering TC 101:

A. The TC 101 requires a <u>revenue subobject</u> (where the receipt will post).
B. This will not post to a grant or project.

Use the following minimum number of elements to enter a TC 101.
NOTE: STARS will have already filled in the BFY and effective date.

Data Element	Description
CUR-DOC/SFX	Enter an eight-character current document number and two-digit suffix. **NOTE:** We recommend using all eight characters.
TRANS-CODE	Enter transaction code 101 (record cash receipt of revenue, not billed).
INDEX or PCA	Enter a four-digit Index if you are Index-driven or a five-digit PCA if you are PCA-driven. Your Index or PCA usually looks up a fund, which is also a required element.
REV-SUB-OBJ/DET	Enter a four-digit revenue subobject (you can also use a two-digit detail). The revenue subobject determines how you want the revenue classified on the system.
AMOUNT	Enter the amount of the transaction for this revenue subobject.

TC 102 - RECORD THE DEPOSIT OF SALES TAX PAYABLE (APPROVAL LEVEL 3)

This TC records a receipt deposit of Sales Tax that you will send on to the State Tax Commission. See the <u>Cash Disbursements – Refunds</u> section of this chapter for the transaction code to send the sales tax to the State Tax Commission.

A Record the Deposit of Sales Tax Payable (TC 102) posts to general ledger accounts <u>1003</u> (DR-cash in treasury) and <u>2109</u> (CR-sales tax payable).

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028
 FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
 TRAN-CODE: 102 TITLE: RECORD THE DEPOSIT OF SALES TAX PAYABLE
GENERAL-LEDGER- DR-1: 1003 CR-1: 2109 DR-2:   CR-2:
    POSTING  DR-3:  CR-3:   DR-4:   CR-4:
```

The following example shows the minimum requirements to post a TC 102 transaction. You are not required to enter an Index or PCA for this transaction code - only the fund they look up is required. However, it is helpful for better tracking purposes.

In the following example, Agency 230 uses the Index/PCA data entry method. The example is based on a PCA-driven agency (if the PCA does not look up the Index, you must enter the Index)

```
VERSION 3.1    STARS--REVENUE/RECEIPTS TRANSACTION ENTRY      S504
BATCH: AGY 230 DATE 11011999 TYPE J NO 020 MODE MASTER EDIT ON SEQ-NO 00003


CUR-DOC/SFX: REC00248 01 TRANS-CODE: 102     RVS:
REF-DOC/SFX:         MOD:        BFY: 00  GAAP IND:


INDEX   :              SEC AGENCY:
PCA     : 01211              SUBSID:
REV-SUB-OBJ/DET:
EXP-SUB-OBJ/DET:


AMOUNT  : 5.00              BUDGET UNIT:
DOC TOTAL: 0000000600.00          PROP#:      CMP#:
INV-NO  :         INV-DESC:
VENDOR-NO:          NAME:
GRANT/PH:      PROJ/PH:      FUND/DET:      F/O:
          LOC:        FAC:
        DOC-DATE:        EFF-DATE: 110199 DUE-DATE:
                       INTERRUPT:
```

Important tips for entering TC 102:

A. The TC 102 does not allow a revenue subobject since this is a payable.
B. This will not post to a grant or project. You can identify the balance from your general ledger total on the General Ledger File or your Trial Balances under G/L 2109.

Use the following minimum elements to enter a TC 102.
NOTE: STARS will have already filled in the BFY and effective date. This does not post to grants or projects. STARS does not allow a revenue subobject since this receipts is a payable, not revenue.

Data Element	Description
CUR-DOC/SFX	Enter an eight-character current document number and two-digit suffix. **NOTE:** We recommend that you use all eight characters.
TRANS-CODE	Enter transaction code 102 (record the deposit of sales tax payable).
INDEX or PCA (see FUND below)	You are not required to enter an Index or PCA for this TC, only the fund they usually look up, though it can help for tracking purposes. If you use the Index/PCA method you can enter a four-digit Index if you are Index-driven or a five-digit PCA if you are PCA-driven. Your Index or PCA usually looks up the fund. See FUND below.
AMOUNT	Enter the amount of the transaction of this receipt.
FUND	Enter the four-digit fund number of the fund under which you wish to hold the Sales Tax Payable deposit. An Index or PCA can look this up.

TC 105 - RECORD CASH RECEIPT OF A REFUND FOR OVERPAYMENT OF CURRENT YEAR EXPENDITURES (APPROVAL LEVEL 3)

This TC records a refund from a vendor or third-party for an expenditure made by your agency during the current fiscal year. Do not use this transaction code if the refund is for an expenditure made in a prior fiscal year.

A Record Cash Receipt of a Refund for Overpayment of Current Year Expenditures (TC 105) posts to general ledger accounts 1003 (DR-cash in treasury) and 4200 (CR-expenditure). Note that this transaction code posts against expenditures instead of revenues.

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028
 FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
TRAN-CODE: 105 TITLE:RECORD CASH REC OF A REFUND FOR OVERPAYMENT CURRENT YEAR
GENERAL-LEDGER- DR-1: 1003 CR-1: 4200 DR-2:   CR-2:
    POSTING  DR-3:   CR-3:   DR-4:   CR-4:
```

The following example shows the minimum requirements to post a 105 transaction based on a PCA-driven agency (if the PCA does not look up the Index, you must enter the Index):

```
VERSION 3.1    STARS--REVENUE/RECEIPTS TRANSACTION ENTRY      S504
BATCH: AGY 230 DATE 11011999 TYPE J NO 020 MODE MASTER EDIT ON SEQ-NO 00004


CUR-DOC/SFX: REC00249 01 TRANS-CODE: 105      RVS:
REF-DOC/SFX:          MOD:        BFY: 00  GAAP IND:

INDEX    :               SEC AGENCY:
PCA     : 01211               SUBSID:
REV-SUB-OBJ/DET:
EXP-SUB-OBJ/DET: 5410

AMOUNT   : 28.00             BUDGET UNIT:
DOC TOTAL: 0000000005.00          PROP#:     CMP#:
INV-NO  :          INV-DESC:
VENDOR-NO: 826000952 00     NAME:
GRANT/PH:      PROJ/PH:     FUND/DET:       F/O:
          LOC:        FAC:
        DOC-DATE:        EFF-DATE: 110199 DUE-DATE:
                        INTERRUPT:
```

Important tips for entering TC 105:

A. The TC 105 requires an expenditure subobject (where the receipt will post against).

B. This can post against a grant or project.

C. TC 105 will reduce expenditures on the appropriation file, giving you back the appropriation amount (spending authority).

D. Do not use this TC for refunds from prior year expenditures or prior year third-party reimbursements.

E. Use the vendor's number for a refund from a vendor. Use your agency's number for third-party reimbursements.

Use the following minimum number of elements to enter a TC 105.
NOTE: STARS will have already filled in the BFY and effective date.

Data Element	Description
CUR-DOC/SFX	Enter an eight-character current document number and two-digit suffix. **NOTE:** We recommend using all eight characters.
TRANS-CODE	Enter transaction code 105 (record cash receipt of a refund for overpayment of current year expenditures).
INDEX or PCA	Enter a four-digit Index if you are Index-driven or a five-digit PCA if you are PCA-driven. Your Index or PCA usually looks up a fund and budget unit, which are also required elements.
EXP-SUB-OBJ/DET	Enter a four-digit expenditure subobject (you can also use a two-digit detail). The expenditure subobject should be the subobject you used on the original payment. See Appendix A - Expenditure Subobject Long List in the STARS Manual.
AMOUNT	Enter the amount of the transaction for this expenditure subobject.
VENDOR-NO	Enter the nine-character vendor number and two-digit suffix. This should be the vendor number of the vendor that sent you the refund. If this receipt is for a third-party reimbursement, use your agency vendor number instead. (Do not use the original vendor since we do not want to post a reversal for 1099MISC tax purposes.)

TC 106 - RECORD RECEIPT OF A REFUND FOR OVERPAYMENT OF PRIOR YEAR EXPENDITURE (APPROVAL LEVEL 3)

This TC records a refund from a vendor or third-part for an expenditure made by your agency during a prior fiscal year.

A Record Receipt of a Refund for Overpayment of Prior Year (TC 106) posts to general ledger accounts 1003 (DR-cash in treasury) and 4100 (CR-revenues). Since your appropriation for prior year no longer exists, you cannot reclaim that appropriation amount in current year. Therefore, you must treat a refund from a prior year as revenue.

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028
  FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
  TRAN-CODE: 106 TITLE: RECORD REC OF REFUND FOR OVERPYMT OF PRIOR YEAR EXPEND
GENERAL-LEDGER- DR-1: 1003 CR-1: 4100 DR-2:   CR-2:
    POSTING  DR-3:   CR-3:   DR-4:   CR-4:
```

The following example shows the minimum requirements to post a 106 transaction based on a PCA-driven agency (if the PCA does not look up the Index, you must enter the Index):

```
VERSION 3.1    STARS--REVENUE/RECEIPTS TRANSACTION ENTRY       S504
BATCH: AGY 230 DATE 11011999 TYPE J NO 020 MODE MASTER EDIT ON SEQ-NO 00005


CUR-DOC/SFX:  REC00250 01 TRANS-CODE:  106      RVS:
REF-DOC/SFX:             MOD:        BFY: 00  GAAP IND:

INDEX   :              SEC AGENCY:
PCA     : 01211              SUBSID:
REV-SUB-OBJ/DET:  3635
EXP-SUB-OBJ/DET:

AMOUNT   : 150.00             BUDGET UNIT:
DOC TOTAL: 0000000028.00           PROP#:      CMP#:
INV-NO  :         INV-DESC:
VENDOR-NO:          NAME:
GRANT/PH:      PROJ/PH:      FUND/DET:       F/O:
            LOC:        FAC:
         DOC-DATE:        EFF-DATE: 110199 DUE-DATE:
```

Important tips for entering TC 106:

A. The TC 106 requires a <u>revenue subobject</u> (where the receipt will post), which should normally be 3635 (refund/reimbursement of a prior year expenditure).
B. This can post to a grant or project.
C. You do not have to enter a vendor number. If you do, it will not post to any files. It would only be for your reference on the transaction.

Use the following minimum number of elements to enter a TC 106.
NOTE: The system will have already filled in the BFY and effective date.

Data Element	Description
CUR-DOC/SFX	Enter an eight-character current document number and two-digit suffix. **NOTE:** We recommend using all eight characters.
TRANS-CODE	Enter transaction code 106 (record cash receipt of a refund for overpayment of prior year expenditure).
INDEX or PCA	Enter a four-digit Index if you are Index-driven or a five-digit PCA if you are PCA-driven. Your Index or PCA usually looks up a fund, which is also a required element.
REV-SUB-OBJ/DET	Enter a four-digit revenue subobject (you can also use a two-digit detail). You should use revenue subobject 3635 (refund/reimbursement for prior year expenditure). See Appendix A - Revenue Subobject Short List in the STARS Manual.
AMOUNT	Enter the amount of the transaction for this revenue subobject.

WARNING:	**If you receive a refund from a vendor for a prior fiscal year payment refunded in the current <u>calendar</u> year, you should report this credit to the State Controller's Office for manual posting to the 1099 system. Only report the credit if the subobject you would have posted it to is a 1099 reportable subobject.**

TC 107 - RECORD CASH RECEIPT OF UNUSED ROTARY ADVANCE (APPROVAL LEVEL 3)

This TC records a deposit from an employee who is returning part of their rotary fund advance. This will deposit cash back into your rotary fund account.

A Record Cash Receipt of Unused Rotary Advance (TC 107) posts to general ledger accounts <u>1005</u> (DR-imprest petty cash) and <u>1151</u> (CR-deferred expenses - rotary).

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028
 FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
 TRAN-CODE: 107 TITLE: RECORD CASH RECEIPT FOR UNUSED ROTARY ADVANCE
GENERAL-LEDGER- DR-1: 1005 CR-1: 1151 DR-2:   CR-2:
    POSTING  DR-3:   CR-3:   DR-4:   CR-4:
```

The following shows the minimum requirements to post a 107 transaction:

```
VERSION 3.1    STARS--REVENUE/RECEIPTS TRANSACTION ENTRY      S504
BATCH: AGY 230 DATE 11011999 TYPE J NO 020 MODE MASTER EDIT ON SEQ-NO 00006

CUR-DOC/SFX: REC00251 01 TRANS-CODE: 107     RVS:
REF-DOC/SFX:          MOD:       BFY: 00  GAAP IND:

INDEX   :              SEC AGENCY:
PCA    :               SUBSID:
REV-SUB-OBJ/DET:
EXP-SUB-OBJ/DET:

AMOUNT  : 25.00             BUDGET UNIT:
DOC TOTAL:                 PROP#:        CMP#:
INV-NO  :        INV-DESC:
VENDOR-NO:         NAME:
GRANT/PH:      PROJ/PH:     FUND/DET: 0875     F/O:
          LOC:        FAC:
        DOC-DATE:      EFF-DATE: 110199 DUE-DATE:
                    INTERRUPT:
```

Important tips for entering TC 107:

A. The TC 107 requires a <u>rotary fund</u> number for the fund.
B. This will not post to a grant or project.

Use the following minimum number of elements to enter a TC 107.
NOTE: The system will have already filled in the BFY and effective date.

Data Element	Description
CUR-DOC/SFX	Enter an eight-character current document number and two-digit suffix. **NOTE:** We recommend using all eight characters.
TRANS-CODE	Enter transaction code 107 (record cash receipt of unused rotary).
AMOUNT	Enter the amount of the transaction for this rotary fund deposit.
FUND	Enter the four-digit <u>rotary</u> fund number assigned to your agency. STARS requires the agency and rotary fund numbers on TC 107 transactions match the agency and rotary fund number combination on the Fund Descriptor Table (D22).

TC 107 transactions must have the same fund/agency combination to process.

Fund Descriptor Table (D22)

```
VERSION 3.1      STARS--DESCRIPTOR TABLE MAINTENANCE/INQUIRY      S023


FUNCTION: N (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)


TABLE-ID-NUMBER: 22 FUND

        ....|....1....|....2....|....3....|....4....|....5


TABLE-ENTRY-KEY: 0875


        FUND (4)


 REFERENCE-DATA: K30010   230


        TYP,GRP,CCT,CCL,R/T,CAFR,RAGY

     TITLE: DEPT OF CORRECTIONS
```

TC 108 - RECORD CASH RECEIPT OF UNDISTRIBUTED MONEY (SUSPENSE) (APPROVAL LEVEL 3)

This TC records an unknown or undistributed deposit or part of a deposit until you have time to identify the revenue subobject you need to post. Idaho Code requires some agencies to deposit the total amount into a suspense account, and then distribute the money later.

If you receive a cash receipt that you cannot identify, use this suspense account to hold the receipt until you can identify where it goes. Clear this suspense account as soon as possible. This suspense clearing account usually should be zero at the end of the fiscal year. We recommend you clear it monthly by classifying the amounts to revenue, if possible.

A Record Cash Receipt of Undistributed Money (Suspense) (TC 108) posts to general ledger accounts <u>1003</u> (DR-cash in treasury) and <u>2402</u> (CR-suspense clearing account).

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028
 FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
 TRAN-CODE: 108 TITLE: RECORD CASH RECEIPT OF UNDISTRIBUTED MONEY (SUSPENSE)
GENERAL-LEDGER- DR-1: 1003 CR-1: 2402 DR-2:   CR-2:
    POSTING  DR-3:   CR-3:   DR-4:   CR-4:
```

The following shows the minimum requirements to post a 108 transaction:

```
VERSION 3.1    STARS--REVENUE/RECEIPTS TRANSACTION ENTRY     S504
BATCH: AGY 230 DATE 11011999 TYPE J NO 020 MODE MASTER EDIT ON SEQ-NO 00007


CUR-DOC/SFX: REC00252 01 TRANS-CODE: 108     RVS:
REF-DOC/SFX:          MOD:       BFY: 00  GAAP IND:

INDEX  :               SEC AGENCY:
PCA   :                 SUBSID: 2300000
REV-SUB-OBJ/DET:
EXP-SUB-OBJ/DET:

AMOUNT  : 60.00               BUDGET UNIT:
DOC TOTAL: 0000000025.00           PROP#:      CMP#:
INV-NO  :       INV-DESC:
VENDOR-NO:         NAME:
GRANT/PH:     PROJ/PH:     FUND/DET: 0284    F/O:
          LOC:       FAC:
        DOC-DATE:     EFF-DATE: 110199 DUE-DATE:
                   INTERRUPT:
```

Important tips for entering TC 108:

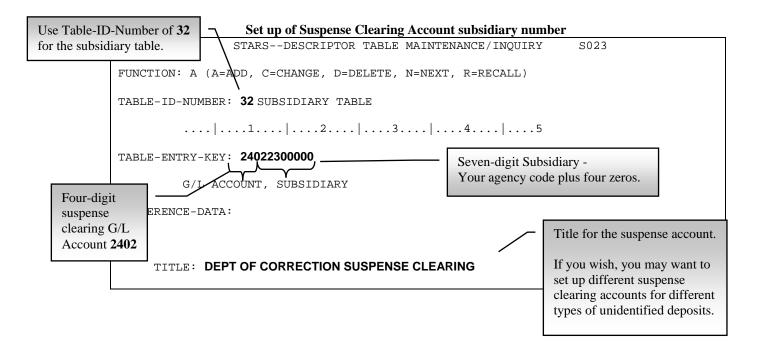A. The TC 108 requires a <u>subsidiary number and a fund</u> (where you want to hold the deposit).
B. This will not post to a grant or project.
C. This is one of the transaction codes you may want to use for credit card payment deposits.
D. You can locate the balance of the identified suspense under the Subsidiary files or subsidiary reports. You can also find it on the General Ledger files or Trial balances under G/L 2402.

Use the following minimum number of elements to enter a TC 108.
NOTE: The system will have already filled in the BFY and effective date.

Data Element	Description
CUR-DOC/SFX	Enter an eight-character current document number and two-digit suffix. **NOTE:** We recommend using all eight characters.
TRANS-CODE	Enter transaction code 108 (record cash receipt of undistributed money - suspense).
SUBSIDIARY	Enter the seven-digit subsidiary number your agency wishes to use. This will usually be your agency code number followed by four zeroes (EXAMPLE: 2300000). However, you can create and use any seven-digit subsidiary number you wish. See below for establishing this subsidiary account number, if needed.
AMOUNT	Enter the amount of the transaction for this unidentified receipt.
FUND	Enter the four-digit fund number of the fund under which you wish to hold the unidentified deposit.

To set up a suspense clearing account subsidiary for your agency, complete a DESCR-23 form with the following information. Replace the agency number 230 in the example with your agency number.

Set up of Suspense Clearing Account subsidiary number

Use Table-ID-Number of **32** for the subsidiary table.

```
        STARS--DESCRIPTOR TABLE MAINTENANCE/INQUIRY      S023

FUNCTION: A (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

TABLE-ID-NUMBER: 32 SUBSIDIARY TABLE

        ....|....1....|....2....|....3....|....4....|....5

TABLE-ENTRY-KEY: 24022300000

        G/L ACCOUNT, SUBSIDIARY

ERENCE-DATA:



  TITLE: DEPT OF CORRECTION SUSPENSE CLEARING
```

Seven-digit Subsidiary -
Your agency code plus four zeros.

Four-digit suspense clearing G/L Account **2402**

Title for the suspense account.

If you wish, you may want to set up different suspense clearing accounts for different types of unidentified deposits.

TC 110 - RECORD CASH RECEIPT - TREASURER SWEEP ACCOUNT (APPROVAL LEVEL 3)

This TC records receipt of the deposits the State Treasurer's Office "sweeps" from outside bank accounts on behalf of your agency. (See the explanation of Sweep Accounts earlier in the chapter.) STO will deposit this receipt into a fund previously identified by your agency. This will be available to you for later distribution. Except for unusual situations, this sweep account should be zero at the end of the fiscal year. We recommend you clear it monthly by classifying the amounts to revenue, if possible.

A Record Cash Receipt - Treasurer Sweep Account (TC 110) posts to general ledger accounts 1003 (DR-cash in treasury) and 2405 (CR-suspense – treasurer sweep accounts).

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028
 FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
 TRAN-CODE: 110 TITLE: RECORD CASH RECEIPT - TREASURER SWEEP ACCOUNT
GENERAL-LEDGER- DR-1: 1003 CR-1: 2405 DR-2:   CR-2:
    POSTING  DR-3:   CR-3:   DR-4:   CR-4:
```

The following shows the minimum requirements to post a 110 transaction:

```
VERSION 3.1   STARS--REVENUE/RECEIPTS TRANSACTION ENTRY     S504
BATCH: AGY 230 DATE 11011999 TYPE J NO 020 MODE MASTER EDIT ON SEQ-NO 00008


CUR-DOC/SFX: REC00253 01 TRANS-CODE: 110     RVS:
REF-DOC/SFX:          MOD:       BFY: 00  GAAP IND:


INDEX   :                SEC AGENCY:
PCA     :                 SUBSID:
REV-SUB-OBJ/DET:
EXP-SUB-OBJ/DET:


AMOUNT  : 1250.00            BUDGET UNIT:
DOC TOTAL: 0000000060.00         PROP#:      CMP#:
INV-NO  :        INV-DESC:
VENDOR-NO:         NAME:
GRANT/PH:      PROJ/PH:      FUND/DET: 0284    F/O:
         LOC:        FAC:
        DOC-DATE:       EFF-DATE: 110199 DUE-DATE:
```

Important tips for entering TC 110:

A. STO will normally enter this transaction for your agency based on the information you have provided them.
B. This will not post to a grant or project.
C. This is one of the transaction codes you may want to use for credit card payment deposits.
D. You can locate the balance of the sweep account on the General Ledger files or Trial balances under G/L 2405.

Use the following minimum number of elements to enter a TC 110. The State Treasurer's Office will complete the TC 110 deposit based on information that your agency has previously provided to them.

NOTE: The system will have already filled in the BFY and effective date.

Data Element	Description
CUR-DOC/SFX	STO will enter an eight-character current document number and two-digit suffix. **NOTE:** We recommend using all eight characters.
TRANS-CODE	STO will enter transaction code 110 (record cash receipt - treasurer sweep account).
AMOUNT	STO will enter the amount of the transaction for this sweep account deposit.
FUND	STO will enter the four-digit fund number of the fund that you have provided them under which you wish to hold the sweep deposit.

TC 170 - RECORDS THE COLLECTION OF A DUE FROM OTHER FUNDS OR APPROPRIATIONS (APPROVAL LEVEL 3)

This TC posts the payment to the cash and document files then liquidates the original Due From established by the billing agency's TC 130.

Normally, you would not enter a TC 170 directly since the system automatically generates the transaction. However, if you happen to receive a warrant for an interagency billing, deposit the warrant using TC 170 and a reference document number of the interagency billing document to which the payment should post.

Use the following minimum number of elements to enter a TC 170.

```
VERSION 3.1    STARS--REVENUE/RECEIPTS TRANSACTION ENTRY      S504
BATCH: AGY 230 DATE 11011999 TYPE J NO 020 MODE MASTER EDIT ON SEQ-NO 00009


CUR-DOC/SFX: REC00254 01 TRANS-CODE: 170      RVS:
REF-DOC/SFX: 00071201 01     MOD:      BFY: 00  GAAP IND:

INDEX   :                 SEC AGENCY:
PCA     :                  SUBSID:
REV-SUB-OBJ/DET:
EXP-SUB-OBJ/DET:


AMOUNT  : 200.00              BUDGET UNIT:
DOC TOTAL: 0000001250.00          PROP#:      CMP#:
INV-NO  :         INV-DESC:
VENDOR-NO:          NAME:
GRANT/PH:       PROJ/PH:      FUND/DET:       F/O:
          LOC:        FAC:
        DOC-DATE:        EFF-DATE: 110199 DUE-DATE:
                   INTERRUPT:
```

Important tips for entering TC 170:

A. The system will normally create a TC 170 payment transaction in a generated "Z" batch when the paying agency pays an interagency billing using TCs 240 or 241.

B. The billing agency enters the TC 170 *only when they receive a warrant instead of the system generated TC 170*. If you receive a warrant for an interagency billing, contact the paying agency to remind them to use the correct transaction code.

C. The document number on the Document File from the TC 130 (billing agency's Due From) becomes the reference document number on TC 170. The system will lookup any additional information.

D. This will post to a grant or project but STARS usually looks this up from the document file.

Use the following minimum number of elements to enter a TC 170.
(We recommend you enter *only* these elements, allowing the system to lookup the rest of the information from the document file. You should not have to enter this transaction unless you happen to receive a warrant for the interagency billing.)

NOTE: The system will have already filled in the BFY and effective date. When you press the F5 key, STARS will lookup the other fields from the document on the Document File.

Data Element	Description
CUR-DOC/SFX	Enter an eight-character current document number and two-digit suffix. **NOTE:** We recommend using all eight characters
TRANS-CODE	Enter transaction code 170 (record **Collection of a Due From** other funds or appropriations).
REF-DOC/SFX	Enter the eight-character document number and two-digit suffix from the document number on the Document File to which you wish to post the payment. Remember, you will be paying a Due From (G/L 1502) document. If you are posting to two interagency billings, you should do them on separate transactions since the Ref-Doc/Sfx will be different.
AMOUNT	Enter the amount of the transaction for this interagency billing receipt. This is the amount you receive from the paying agency.

TC 204 - RECORD REDEMPTION OF INVESTMENT DIRECT BY AGENCY (APPROVAL LEVEL 3)

This TC records the redemption (sale) of an investment through the State Treasurer's Office (STO). The STO sells investments on behalf of the agencies. The STO bases the amount of cash to deposit depending on the sale of your investment and interest it has earned. The STO will contact you with the principal sales amount and interest earned for the respective investment.

You should complete a batch type J to post the amount of the sale and interest to STARS. A batch type J will transmit the amount to the STO system for them to update their records.

IMPORTANT: Only post the principal portion of the redemption (sale) to TC 204. Post the interest to the regular TC 101 (or other TCs if posting to grant and/or projects).

A TC 204 (Record Redemption of Investment Direct by Agency) posts to general ledger accounts 1003 (DR-cash in treasury) and 1203 (CR-investments direct by agencies).

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028
 FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
 TRAN-CODE: 204 TITLE: RECORD REDEMPTION OF INVESTMENT DIRECT BY AGENCY
GENERAL-LEDGER- DR-1: 1003 CR-1: 1203 DR-2:   CR-2:
    POSTING  DR-3:   CR-3:   DR-4:   CR-4:
```

The following shows the minimum requirements to post a 204 transaction:

```
VERSION 3.1    STARS--REVENUE/RECEIPTS TRANSACTION ENTRY      S504
BATCH: AGY 230 DATE 11161999 TYPE J NO 039 MODE MASTER EDIT ON SEQ-NO 00001


CUR-DOC/SFX: REC00306 01 TRANS-CODE: 204     RVS:
REF-DOC/SFX:          MOD:        BFY: 00  GAAP IND:


INDEX   :                SEC AGENCY:
PCA     :                 SUBSID:
REV-SUB-OBJ/DET:
EXP-SUB-OBJ/DET:


AMOUNT  : 1206000.00          BUDGET UNIT:
DOC TOTAL: 0000000000.00          PROP#:      CMP#:
INV-NO  :         INV-DESC:
VENDOR-NO:           NAME:
GRANT/PH:       PROJ/PH:      FUND/DET: 0284     F/O:
            LOC:        FAC:
          DOC-DATE:       EFF-DATE: 111699 DUE-DATE:
```

Important tips for entering TC 204:

A. Do not post the amount for the interest earned under TC 204. Use TC 101.
B. This TC 204 requires a fund (normally the one used when originally purchasing the investment).
C. This will not post to a grant or project.
D. You can locate the balance of the investment accounts on the General Ledger files or Trial balances under G/L 1203.

Use the following minimum number of elements to enter a TC 204.
NOTE: The system will have already filled in the BFY and effective date.

Data Element	Description
CUR-DOC/SFX	STO will enter an eight-character current document number and two-digit suffix. **NOTE:** We recommend using all eight characters.
TRANS-CODE	Enter transaction code 204 (record redemption of investment direct by agency).
AMOUNT	Enter the amount of the transaction for the <u>principal portion</u> of the redemption (sale). **NOTE:** Use a TC 101 for the receipt of the interest earned.
FUND	Enter the four-digit fund number of the fund under which you wish to post the principal portion of the redemption. This should be the fund you used when you originally purchased the investment. **NOTE:** You can enter an Index or PCA that looks up this fund if you used it when purchasing the investment.

TC 439 - RECORD RECEIPT OF PROJECT MONIES (APPROVAL LEVEL 3)

This TC records a regular receipt (like TC 101) that you want to post to a project only. This will not post to a grant.

A Record Receipt of Project Monies (TC 439) posts like TC 101 to general ledger accounts <u>1003</u> (DR-cash in treasury) and <u>4100</u> (CR-revenues).

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028
 FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
 TRAN-CODE: 439 TITLE: RECORD RECEIPT OF PROJECT MONIES
GENERAL-LEDGER- DR-1: 1003 CR-1: 4100 DR-2:   CR-2:
    POSTING  DR-3:   CR-3:   DR-4:   CR-4:
```
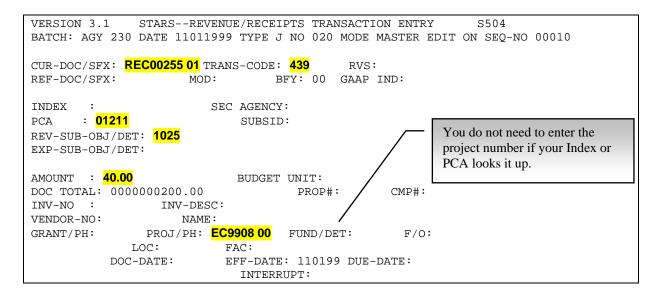
The following shows the minimum requirements to post a 439 transaction based on a PCA-driven agency (if the PCA does not look up the Index, you must enter the Index):

```
VERSION 3.1    STARS--REVENUE/RECEIPTS TRANSACTION ENTRY      S504
BATCH: AGY 230 DATE 11011999 TYPE J NO 020 MODE MASTER EDIT ON SEQ-NO 00010


CUR-DOC/SFX: REC00255 01 TRANS-CODE: 439     RVS:
REF-DOC/SFX:           MOD:      BFY: 00  GAAP IND:


INDEX   :              SEC AGENCY:
PCA     : 01211              SUBSID:
REV-SUB-OBJ/DET: 1025
EXP-SUB-OBJ/DET:


AMOUNT  : 40.00              BUDGET UNIT:
DOC TOTAL: 0000000200.00          PROP#:     CMP#:
INV-NO  :         INV-DESC:
VENDOR-NO:          NAME:
GRANT/PH:      PROJ/PH: EC9908 00  FUND/DET:      F/O:
          LOC:       FAC:
        DOC-DATE:      EFF-DATE: 110199 DUE-DATE:
                     INTERRUPT:
```

> You do not need to enter the project number if your Index or PCA looks it up.

Important tips for entering TC 439:

A. The TC 439 requires a <u>revenue subobject</u> (where the receipt will post).
B. You must enter a project when you use this transaction.
C. This will not post to a grant.
D. We recommend you do not override the project that is on the Index or PCA unless those using the Index or PCA reports know you are doing it.

Use the following minimum number of elements to enter a TC 439.
NOTE: The system will have already filled in the BFY and effective date.

Data Element	Description
CUR-DOC/SFX	Enter an eight-character current document number and two-digit suffix. **NOTE:** We recommend using all eight characters.
TRANS-CODE	Enter transaction code 439 (record receipt of project monies).
INDEX or PCA	Enter a four-digit Index if you are Index-driven or a five-digit PCA if you are PCA-driven. Your Index or PCA usually looks up a fund, which is also a required element. It may also look up the Project number and phase.

Data Element	Description
REV-SUB-OBJ/DET	Enter a four-digit revenue subobject (you can also use a two-digit detail). The revenue subobject determines how you want the revenue classified on the system. See Appendix A - Revenue Subobject Short List in the STARS Manual.
AMOUNT	Enter the amount of the transaction for this revenue subobject.
PROJ/PH	If the Index or PCA does not look up the project, enter the six-character project and two-digit phase under which you want to post the receipt. You may also override the project that is on the Index or PCA, but it is not recommended since it may be confusing to those using Index or PCA reports.

TC 440 - RECORD RECEIPT OF GRANT MONIES (APPROVAL LEVEL 3)

This TC records a regular receipt (like TC 101) that you want to post to a grant only. This will not post to a project.

A Record Receipt of Grant Monies (TC 440) posts like TC 101 to general ledger accounts 1003 (DR-cash in treasury) and 4100 (CR-revenues).

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028
 FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
 TRAN-CODE: 440 TITLE: RECORD RECEIPT OF GRANT MONIES
GENERAL-LEDGER- DR-1: 1003 CR-1: 4100 DR-2:   CR-2:
    POSTING  DR-3:   CR-3:   DR-4:   CR-4:
```

The following shows the minimum requirements to post a 440 transaction based on a PCA-driven agency (if the PCA does not look up the Index, you must enter the Index):

```
VERSION 3.1    STARS--REVENUE/RECEIPTS TRANSACTION ENTRY      S504
BATCH: AGY 230 DATE 11011999 TYPE J NO 020 MODE MASTER EDIT ON SEQ-NO 00011


CUR-DOC/SFX: REC00256 01 TRANS-CODE: 440      RVS:
REF-DOC/SFX:          MOD:       BFY: 00  GAAP IND:


INDEX   :              SEC AGENCY:
PCA     : 01211              SUBSID:
REV-SUB-OBJ/DET: 1025
EXP-SUB-OBJ/DET:


AMOUNT  : 100.00             BUDGET UNIT:
DOC TOTAL: 0000000040.00          PROP#:       CMP#:
INV-NO  :          INV-DESC:
VENDOR-NO:         NAME:
GRANT/PH: AUDSER 00  PROJ/PH:     FUND/DET:      F/O:
          LOC:        FAC:
        DOC-DATE:      EFF-DATE: 110199 DUE-DATE:
                   INTERRUPT:
```

Important tips for entering TC 440:

A. The TC 440 requires a <u>revenue subobject</u> (where the receipt will post).
B. You must enter a grant when you use this transaction.
C. This will not post to a project.
D. We recommend you do not override the grant that is on the Index or PCA unless those using the Index or PCA reports know you are doing it.

Use the following minimum number of elements to enter a TC 440.
NOTE: The system will have already filled in the BFY and effective date.

Data Element	Description
CUR-DOC/SFX	Enter an eight-character current document number and two-digit suffix. **NOTE:** We recommend using all eight characters.
TRANS-CODE	Enter transaction code 440 (record receipt of grant monies).
INDEX or PCA	Enter a four-digit Index if you are Index-driven or a five-digit PCA if you are PCA-driven. Your Index or PCA usually looks up a fund, which is also a required element. It may also look up the Grant number and phase.
REV-SUB-OBJ/DET	Enter a four-digit revenue subobject (you can also use a two-digit detail). The revenue subobject determines how you want the revenue classified on the system. See <u>Appendix A - Revenue Subobject Short List</u> in the STARS Manual.
AMOUNT	Enter the amount of the transaction for this revenue subobject.
GRANT/PH	If the Index or PCA does not look up the grant, enter the six-character grant and two-digit phase under which you want to post the receipt. You may also override the grant that is on the Index or PCA, but it is not recommended since it may be confusing to those using Index or PCA reports.

TC 441 - RECORD RECEIPT OF GRANT AND PROJECT MONIES UNBILLED (APPROVAL LEVEL 3)

This TC records a regular receipt (like TC 101) that needs to be posted to both a grant and a project.

A TC 441 (Record Receipt of Grant and Project Monies Unbilled) posts like TC 101 to general ledger accounts 1003 (DR-cash in treasury) and 4100 (CR-revenues).

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028
 FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
 TRAN-CODE: 441 TITLE: RECORD RECEIPT OF GRANT AND PROJECT MONIES UNBILLED
GENERAL-LEDGER- DR-1: 1003 CR-1: 4100 DR-2:   CR-2:
   POSTING  DR-3:   CR-3:   DR-4:   CR-4:
```

The following shows the minimum requirements to post a 440 transaction based on a PCA-driven agency (if the PCA does not look up the Index, you must enter the Index):

```
VERSION 3.1    STARS--REVENUE/RECEIPTS TRANSACTION ENTRY      S504
BATCH: AGY 230 DATE 11011999 TYPE J NO 020 MODE MASTER EDIT ON SEQ-NO 00012


CUR-DOC/SFX: REC00257 01 TRANS-CODE: 441      RVS:
REF-DOC/SFX:        MOD:       BFY: 00  GAAP IND:

INDEX   :            SEC AGENCY:
PCA    : 01211           SUBSID:
REV-SUB-OBJ/DET: 1025
EXP-SUB-OBJ/DET:

AMOUNT  : 55.00           BUDGET UNIT:
DOC TOTAL: 0000000100.00         PROP#:      CMP#:
INV-NO  :        INV-DESC:
VENDOR-NO:        NAME:
GRANT/PH: AUDSER 00   PROJ/PH: EC9908 00  FUND/DET:     F/O:
         LOC:      FAC:
       DOC-DATE:      EFF-DATE: 110199 DUE-DATE:
                INTERRUPT:
```

Important tips for entering TC 441:

A. The TC 441 requires a revenue subobject (where the receipt will post).
B. You must enter a grant and project when you use this transaction.
C. We recommend you do not override the grant or project that is on the Index or PCA unless those using the Index or PCA reports know you are doing it.

Use the following minimum number of elements to enter a TC 441.
NOTE: The system will have already filled in the BFY and effective date.

Data Element	Description
CUR-DOC/SFX	Enter an eight-character current document number and two-digit suffix. **NOTE:** We recommend using all eight characters.
TRANS-CODE	Enter transaction code 441 (record receipt of grant and project monies unbilled). If you need to do an adjustment, see the Cash Receipts – How to Adjust section later in the chapter.
INDEX or PCA	Enter a four-digit Index if you are Index-driven or a five-digit PCA if you are PCA-driven. Your Index or PCA usually looks up a fund, which is also a required element. It may also look up the Grant and Project numbers and their phases.
REV-SUB-OBJ/DET	Enter a four-digit revenue subobject (you can also use a two-digit detail). The revenue subobject determines how you want the revenue classified on the system. See Appendix A - Revenue Subobject Short List in the STARS Manual.
AMOUNT	Enter the amount of the transaction for this revenue subobject.
GRANT/PH	If your Index or PCA does not look up the grant and phase, enter the six-character grant and two-digit phase then the six-character project and two-digit phase under which you want to post the receipt. You may also override the grant or phase that is on the Index or PCA, but it is not recommended since it may be confusing to those using Index or PCA reports.

TC 550 - RECORD CASH COLLECTED BY ONE AGENCY/FUND FOR ANOTHER AND TRANSFER OUT (APPROVAL LEVEL 3)

This TC records cash received by your agency on behalf of another agency. Each agency that receives this cash should account for those receipts as revenue within their agency using TC 550. STARS will automatically transfer the cash out of the receipting agency (transfer out) and will generate a TC 551 transferring cash to the appropriate agency (transfer in). Since the TC 550 generates the TC 551, the cash transfers using the same fund of the TC 550.

A Record Cash Collected by One Agency/Fund for Another and Transfer Out (TC 550) posts to general ledger accounts 1003 (DR-cash in treasury) and 4100 (CR-revenues).

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028
 FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
 TRAN-CODE: 550 TITLE: REC CASH COLL BY ONE AGY/FUND FOR ANOTHER & TRNSF OUT
GENERAL-LEDGER- DR-1: 1003 CR-1: 4100 DR-2: 4800 CR-2: 1003
     POSTING  DR-3:   CR-3:   DR-4:   CR-4:
```

It also posts to general ledger accounts <u>4800</u> (DR-operating transfers out) and <u>1003</u> (CR-cash in treasury) to show the transfer out. Notice that the cash does not stay with the agency doing the receipting (DR 1003 and CR 1003, netting to zero). It posts as revenue and transfers out to the receipting agency.

The TC 550 is set up to transfer the cash to another agency using <u>TC 551</u>. STARS will use the same fund in both agencies.

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028
 FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
 TRAN-CODE: 550 TITLE: REC CASH COLL BY ONE AGY/FUND FOR ANOTHER & TRNSF OUT
GENERAL-LEDGER- DR-1: 1003 CR-1: 4100 DR-2: 4800 CR-2: 1003
    POSTING  DR-3:   CR-3:   DR-4:   CR-4:
TRANSACTION  CI  N MODI N RVRS  INDX R PCA R BUDU  FUND R FDTL  ESUB R
EDIT-INDS   EDTL  RSUB R RDTL  SUBS N MULT  GLA N VNUM  VNAM  VADD
PCN N    PROJ  GRNT  CDOC I RDOC  INVC  DOCD  DUDT N WARR N SECA I
POSTING-SEQ: 4 REGISTER-NO: 5 WAR-WRITING: 0 CLEAR-FUND: N VEND-PAYMENT: N
GEN-TC: 551 GEN-ACCR-TC:
```

> The system knows which agency to send the transfer to when you enter the agency in the Second Agency field on the transaction.

The following shows the minimum requirements to post a 550 transaction based on a PCA-driven agency (if the PCA does not look up the Index, you must enter the Index):

```
VERSION 3.1    STARS--REVENUE/RECEIPTS TRANSACTION ENTRY      S504
BATCH: AGY 230 DATE 11011999 TYPE J NO 020 MODE MASTER EDIT ON SEQ-NO 00013


CUR-DOC/SFX: REC00258 01 TRANS-CODE: 550     RVS:
REF-DOC/SFX:          MOD:       BFY: 00  GAAP IND:


INDEX   :               SEC AGENCY: 140
PCA    : 01211                SUBSID:
REV-SUB-OBJ/DET: 1025
EXP-SUB-OBJ/DET: 9200


AMOUNT  : 30.00             BUDGET UNIT:
DOC TOTAL: 0000000055.00          PROP#:      CMP#:
INV-NO  :         INV-DESC:
VENDOR-NO:       NAME:
GRANT/PH:      PROJ/PH:      FUND/DET:     F/O:
          LOC:      FAC:
         DOC-DATE:      EFF-DATE: 110199 DUE-DATE:
                 INTERRUPT:
```

Important tips for entering TC 550:

A. The TC 550 requires both a <u>revenue and expenditure subobject</u> (where the receipt will post and transfer out).

B. You must have a second agency showing which agency will be receiving the cash.

C. This will post to a grant and project.

D. The Second Agency will receive the TC 551 cash transfer-in in the same fund that you use on the TC 550. If this is an ongoing receipt and transfer-out, you may want to work with the second agency to set up corresponding funds.

E. Once the TC 550 processes it will automatically generate a TC 551 (Record Transfer In of Monies from One Agency/Fund to Another). This TC records an automatic transfer in to the second agency designated on the TC 550.

Use the following minimum number of elements to enter a TC 550.
NOTE: The system will have already filled in the BFY and effective date.

Data Element	Description
CUR-DOC/SFX	Enter an eight-character current document number and two-digit suffix. **NOTE:** We recommend using all eight characters.
TRANS-CODE	Enter transaction code 550 (record cash collected by one agency/fund for another and transfer out).
SEC AGENCY	Enter a three-digit second agency that is the number of the agency to whom you are transferring the money. STARS will use this agency number to create a TC 551 transfer-in to that agency.
INDEX or PCA	Enter a four-digit Index if you are Index-driven or a five-digit PCA if you are PCA-driven. Your Index or PCA usually looks up a fund, which is also a required element. This is the fund the system will use when creating the TC 551 for the second agency.
REV-SUB-OBJ/DET	Enter a four-digit revenue subobject (you can also use a two-digit detail). The revenue subobject determines how you want the revenue for the first set of general ledger accounts classified on the system. See <u>Appendix A - Revenue Subobject Short List</u> in the STARS Manual.
EXP-SUB-OBJ/DET	Enter a four-digit expenditure subobject. You should use expenditure subobject 9200 (transfers out) which posts with the second set of general ledger accounts which includes G/L 4800 (operating transfers out). See <u>Appendix A - Expenditure Subobject Long List</u> in the STARS Manual.
AMOUNT	Enter the amount of the transaction for this revenue/expenditure subobject.

TC 551 - RECORD TRANSFER IN OF MONIES FROM ONE AGENCY/FUND TO ANOTHER

A TC 551 posts to general ledger accounts <u>1003</u> (DR-cash in treasury) and <u>4700</u> (CR-transfers in). The cash ends up with the second agency. This will not post to a grant or project.

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028
 FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
 TRAN-CODE: 551 TITLE: REC TRNS IN OF MONIES FROM ONE AGENCY/FUND TO ANOTHER
GENERAL-LEDGER- DR-1: 1003 CR-1: 4700 DR-2:   CR-2:
    POSTING  DR-3:   CR-3:   DR-4:   CR-4:
```

The following shows the minimum requirements the system uses to automatically generate a 551 transaction:

```
VERSION 3.1    STARS--GENERAL PURPOSE TRANSACTION ENTRY      S501
BATCH: AGY 140 DATE 11021999 TYPE Z NO 901 MODE MASTER EDIT ON SEQ-NO 00001

CUR-DOC/SFX: REC00258 01 TRANS-CODE: 551      RVS:   DISB-METH:
REF-DOC/SFX:          MOD:      BFY: 00  GAAP IND:
INDEX   :                SEC AGENCY: 230
PCA    :                 SUBSID:    PCN:
EXP-SUB-OBJ/DET:
REV-SUBOBJ/DET: 1025
AMOUNT  : 30.00      WARR-NO:      BU:    GLA:
DOC TOTAL:          PROP#:      CMP#:    CI:
INV-NO :      INV-DESC :
VEND-NO:         NAME :
            NAME 2:
            ADDR :
            CITY :          STATE:  ZIP:
GRANT/PH:      PROJ/PH:      FUND/DET: 0001    F/O:
  MPC:        LOC:        FAC:      TSK:
DOC-DATE:    EFF-DATE: 110299 DUE-DATE:      INTERRUPT:
```

Important tips for TC 551:

A. The system automatically creates the TC 551 when an agency processes a TC 550.

B. The system creates the TC 551 using the current document number from the originating agency. It uses the current document number/suffix, revenue subobject, amount, and fund of the original transaction.

C. The system will show who sent the money by putting the originating agency's number in the second agency field of the TC 551.

D. The system fills in the revenue subobject, amount, and fund from the original agency's transaction. The cash will post to this fund, whether or not you actively use the fund. To change subobject or funds, do an adjusting entry.

TIMELINES FOR DEPOSITING CASH VS BATCH HEADER DATES

The batch date (not batch effective date) on the batch header should be the date you took the deposit to the State Treasurer's Office, regardless of their cut-off time. The batch effective date and the transaction effective date must correspond to the Treasurer's cut-off time of 10:30 am or for the last business day of the month, 11:00 am.

The State Treasurer's Office will release the batches they receive by their cut-off time on that day. STO will wait to release those batches received after the cut-off time until the next day.

IMPORTANT: You should have your batches on STARS by the time you take the deposit to the State Treasurer's Office. If you are unable to meet that timeline, it is important that you have your batch on STARS for their release no later than 1:00 p.m.

QUESTIONS REGARDING BATCH HEADER OR CASH DEPOSIT

If you have questions on filling out the batch header form, see the Cash Receipt Forms document. Do not contact the Treasurer's Office since this is a STARS issue. The STO requires two copies of the batch header for them to stamp. They will keep the original and return a copy to your agency.

If you have questions regarding the cash portion of the deposit or a batch header you have already taken to State Treasurer's Office, contact the STO cashier for assistance.

CASH RECEIPTS – HOW TO ADJUST

You usually enter cash receipt adjustments using Batch Type 2. However, you may use Batch Type 5. If you are reclaiming an insufficient funds check from STO, use a Batch Type I.

CASH RECEIPT ADJUSTMENT TRANSACTION CODES

Transaction Code	Normal Common Receipt Adjustment Transaction Code Description
Normal TC	You can adjust most of the receipt transactions by doing a reversal "R" of the original transaction. See below for different receipt adjustment transaction codes

There are some cash receipt transaction codes that have a different way of processing other than a reversal of the original TC and a new corrected TC.

The following is a list of those different common cash receipt adjustment transaction codes that fall into this category:

Transaction Code	Different Common Receipt Transaction Code Description
109	Reclassify Suspense Deposit as Revenue (Same Fund)
111	Reclassify Treasurer Sweep Account Deposits as Revenue (Same Fund)
549R	Zero Cash Balance 550 to Reverse Receipt Collected and Transferred Out

NORMAL TC ADJUSTMENTS (MISC APPROVAL LEVELS)

You can adjust most cash receipt transaction codes by doing a reversal (RVS = R) of the original transaction and entering the correct transaction. If you are doing an insufficient funds "I" batch, do just the reversal entry.

In the following example the original TC 101 transaction was entered with PCA 01211. You intended to post the transaction to PCA 01334. You would first do a reversal of the original transaction.

Original TC 101 deposit on a batch type J

```
VERSION 3.1    STARS--REVENUE/RECEIPTS TRANSACTION ENTRY      S504
BATCH: AGY 230 DATE 11011999 TYPE J NO 020 MODE MASTER EDIT ON SEQ-NO 00002


CUR-DOC/SFX: REC00247 01 TRANS-CODE: 101      RVS:
REF-DOC/SFX:          MOD:      BFY: 00  GAAP IND:


INDEX   :              SEC AGENCY:
PCA    : 01211              SUBSID:
REV-SUB-OBJ/DET: 1025
EXP-SUB-OBJ/DET:


AMOUNT  : 600.00           BUDGET UNIT:
DOC TOTAL: 0000000015.00          PROP#:      CMP#:
INV-NO  :          INV-DESC:
VENDOR-NO:          NAME:
GRANT/PH:        PROJ/PH:       FUND/DET:       F/O:
          LOC:         FAC:
        DOC-DATE:        EFF-DATE: 110199 DUE-DATE:
                  INTERRUPT:
```

Use the following for most of your normal cash receipt transaction code adjustments. See the *CASH RECEIPT TRANSACTION CODES* section for minimum requirements for commonly used receipt TCs.

Reversal of Original TC 101 on a batch type 2

```
VERSION 3.1    STARS--REVENUE/RECEIPTS TRANSACTION ENTRY     S504
BATCH: AGY 230 DATE 11091999 TYPE 2 NO 026 MODE MASTER EDIT ON SEQ-NO 00001

CUR-DOC/SFX: REC00247 01 TRANS-CODE: 101     RVS: R
REF-DOC/SFX:           MOD:       BFY: 00  GAAP IND:

INDEX   :
PCA     : 01211
REV-SUB-OBJ/DET: 1025
EXP-SUB-OBJ/DET:

AMOUNT  : 600.00
DOC TOTAL: 0000000015.00           PROP#:        CMP#:
INV-NO  :          INV-DESC:
VENDOR-NO:         NAME:
GRANT/PH:       PROJ/PH:      FUND/DET:       F/O:
          LOC:         FAC:
        DOC-DATE:        EFF-DATE: 110199 DUE-DATE:
                     INTERRUPT:
```

Some agencies like to use the same Current Document No. to reference the original posting.

Use the same TC 101 information and add a reversal indicator of "R".

Then you would enter a second transaction with the correct PCA number.

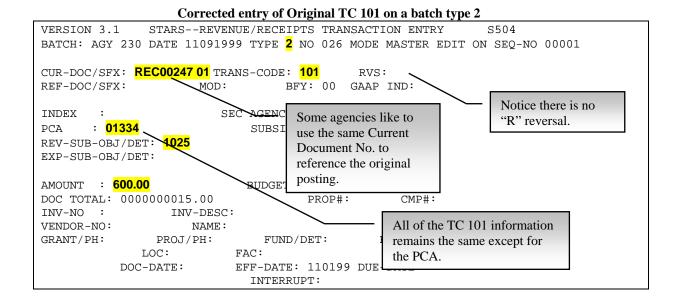**Corrected entry of Original TC 101 on a batch type 2**

```
VERSION 3.1    STARS--REVENUE/RECEIPTS TRANSACTION ENTRY     S504
BATCH: AGY 230 DATE 11091999 TYPE 2 NO 026 MODE MASTER EDIT ON SEQ-NO 00001

CUR-DOC/SFX: REC00247 01 TRANS-CODE: 101     RVS:
REF-DOC/SFX:           MOD:       BFY: 00  GAAP IND:

INDEX   :            SEC AGENC
PCA     : 01334      SUBSI
REV-SUB-OBJ/DET: 1025
EXP-SUB-OBJ/DET:

AMOUNT  : 600.00          BUDGET
DOC TOTAL: 0000000015.00        PROP#:       CMP#:
INV-NO  :          INV-DESC:
VENDOR-NO:         NAME:
GRANT/PH:       PROJ/PH:      FUND/DET:
          LOC:         FAC:
        DOC-DATE:        EFF-DATE: 110199 DUE
                     INTERRUPT:
```

Notice there is no "R" reversal.

Some agencies like to use the same Current Document No. to reference the original posting.

All of the TC 101 information remains the same except for the PCA.

TC 109 – RECLASSIFY SUSPENSE DEPOSIT AS REVENUE (SAME FUND) (APPROVAL LEVEL 3)

This TC reverses the TC 108 posting to the suspense clearing account and records the amount as a revenue without shifting cash. In order to use this transaction code, you must have posted the initial TC 108 to the same fund you are planning to use the TC 109 to classify revenue. If you need to record the revenue in a different fund, Use a TC 108R then a TC 101 (or other grant or project TC) to post to the new fund.

A Reclassify Suspense Deposit as Revenue (Same Fund) (TC 109) posts to general ledger accounts 2402 (DR-suspense clearing account) and 4100 (CR-revenues).

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028
 FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
 TRAN-CODE: 109 TITLE: RECLASSIFY SUSPENSE DEPOSIT AS REVENUE (SAME FUND)
GENERAL-LEDGER- DR-1: 2402 CR-1: 4100 DR-2:   CR-2:
   POSTING  DR-3:   CR-3:   DR-4:   CR-4:
```

The following shows the minimum requirements to post a 109 transaction:

```
VERSION 3.1    STARS--REVENUE/RECEIPTS TRANSACTION ENTRY     S504
BATCH: AGY 230 DATE 11021999 TYPE 2 NO 021 MODE MASTER EDIT ON SEQ-NO 00001


CUR-DOC/SFX: ADJ00252 01  TRANS-CODE: 109     RVS:
REF-DOC/SFX:          MOD:      BFY: 00  GAAP IND:

INDEX   :              SEC AGENCY:
PCA     : 01211              SUBSID: 2300000  PCN:
REV-SUB-OBJ/DET: 1025
EXP-SUB-OBJ/DET:

AMOUNT  : 15.00             BUDGET UNIT:
DOC TOTAL:              PROP#:      CMP#:
INV-NO  :        INV-DESC:
VENDOR-NO:         NAME:
GRANT/PH:     PROJ/PH:     FUND/DET:     F/O:
          LOC:      FAC:     TASK:
        DOC-DATE:      EFF-DATE: 110299 DUE-DATE:
                    INTERRUPT:
```

Important tips for entering TC 109:

A. The TC 109 requires a subsidiary number (where you held the original deposit).
B. The TC 109 requires a revenue subobject (where the receipt will post).
C. The suspense account fund (TC 108) and the TC 109 fund must be the same.
D. This will post to a grant or project.
E. You can locate the balance of the identified suspense under the Subsidiary files or subsidiary reports. You can also find it on the General Ledger files or Trial balances under G/L 2402.

Use the following minimum number of elements to enter a TC 109.
NOTE: The system will have already filled in the BFY and effective date.

Data Element	Description
CUR-DOC/SFX	Enter an eight-character current document number and two-digit suffix. **NOTE:** We recommend using all eight characters.
TRANS-CODE	Enter transaction code 109 (reclassify suspense deposit as revenue - same fund).
INDEX or PCA	Enter a four-digit Index if you are Index-driven or a five-digit PCA if you are PCA-driven. Your Index or PCA usually looks up a fund, which is also a required element.
REV-SUB-OBJ/DET	Enter a four-digit revenue subobject (you can also use a two-digit detail). The revenue subobject determines how you want the revenue classified on the system. See Appendix A - Revenue Subobject Short List in the STARS Manual.
SUBSIDIARY	Enter the seven-digit subsidiary number for your agency. This will usually be your agency code number followed by four zeroes (EXAMPLE: 2300000). This should be the **suspense account** subsidiary code of the original transaction you are adjusting.
AMOUNT	Enter the amount of the transaction for this revenue subobject.

TC 111 - RECLASSIFY TREASURER SWEEP ACCOUNT DEPOSITS AS REVENUE (SAME FUND) (APPROVAL LEVEL 3)

This TC reverses the TC 110 posting to the Treasurers sweep account, and then records the amount as revenue without shifting cash. To use this transaction code, you must have posted the initial TC 110 to the same fund you are planning to use the TC 111 to classify revenue. If you need to record the revenue in a different fund, use a TC 110R then a TC 101 (or other grant or project TC) to post to the new fund.

A TC 111 (Reclassify Treasurer Sweep Account Deposits as Revenue (Same Fund)) posts to general ledger accounts 2405 (DR-suspense-treasurer sweep accounts) and 4100 (CR-revenues).

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028
 FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
 TRAN-CODE: 111 TITLE: RECLASSIFY TREASURER SWEEP ACCOUNT DEPOSITS AS REVENUE
GENERAL-LEDGER- DR-1: 2405 CR-1: 4100 DR-2:   CR-2:
    POSTING  DR-3:   CR-3:   DR-4:   CR-4:
```

The following shows the minimum requirements to post a 111 transaction:

```
VERSION 3.1    STARS--REVENUE/RECEIPTS TRANSACTION ENTRY      S504
BATCH: AGY 230 DATE 11031999 TYPE 2 NO 022 MODE MASTER EDIT ON SEQ-NO 00003


CUR-DOC/SFX: ADJ00253 03  TRANS-CODE: 111     RVS:
REF-DOC/SFX:          MOD:      BFY: 00  GAAP IND:


INDEX   :               SEC AGENCY:
PCA    : 01211              SUBSID:      PCN:
REV-SUB-OBJ/DET: 1025
EXP-SUB-OBJ/DET:


AMOUNT  : 15.00             BUDGET UNIT:
DOC TOTAL:                  PROP#:      CMP#:
INV-NO  :         INV-DESC:
VENDOR-NO:          NAME:
GRANT/PH:      PROJ/PH:      FUND/DET:      F/O:
```

Important tips for entering TC 111:

A. The TC 111 requires a <u>revenue subobject</u> (where the receipt will post).
B. This will post to a grant or project.
C. You can locate the balance of the treasurer sweep account under the General Ledger files or Trial balances under G/L 2405.

Use the following minimum number of elements to enter a TC 111.
NOTE: The system will have already filled in the BFY and effective date.

Data Element	Description
CUR-DOC/SFX	Enter an eight-character current document number and two-digit suffix. **NOTE:** We recommend using all eight characters.
TRANS-CODE	Enter transaction code 111 (reclassify treasurer sweep account deposits as revenue - same fund).
INDEX or PCA	Enter a four-digit Index if you are Index-driven or a five-digit PCA if you are PCA-driven. Your Index or PCA usually looks up a fund, which is also a required element.
REV-SUB-OBJ/DET	Enter a four-digit revenue subobject (you can also use a two-digit detail). The revenue subobject determines how you want the revenue classified on the system. See Appendix A - Revenue Subobject Short List in the STARS Manual.
AMOUNT	Enter the amount of the transaction for this revenue subobject.

TC 549R - ZERO CASH BALANCE 550 TO REVERSE RECEIPT COLLECTED AND TRANSFERRED OUT (APPROVAL LEVEL 3)

This TC reverses a receipt received by your agency for another agency or fund when your fund has a zero cash balance. Normally, you would do a TC 550R/550 to correct a TC 550 transaction. However, some agencies have funds that have a zero balance since the only amounts in the fund are a classification of revenue and a transfer out which net to zero.

Since a Record Cash Collected by One Agency/Fund for Another and Transfer Out (TC 550) posts to general ledger accounts 1003 (DR-cash in treasury) and 4100 (CR-revenues). This first posting puts cash in the Cash Control File.

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028
 FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
 TRAN-CODE: 550 TITLE: REC CASH COLL BY ONE AGY/FUND FOR ANOTHER & TRNSF OUT
GENERAL-LEDGER- DR-1: 1003 CR-1: 4100 DR-2: 4800 CR-2: 1003
    POSTING  DR-3:   CR-3:   DR-4:   CR-4:
```
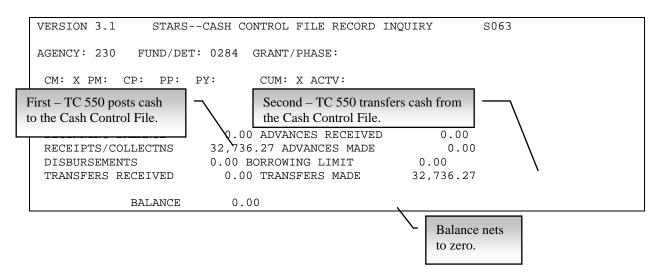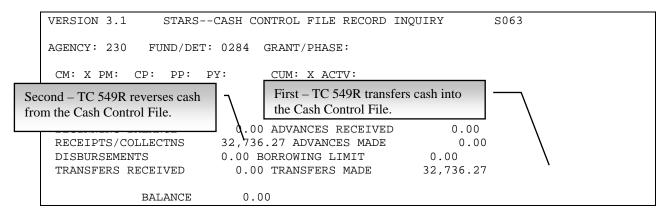
Secondly, it posts to general ledger accounts 4800 (DR-operating transfers out) and 1003 (CR-cash in treasury) to show the transfer out.

Notice that the cash does not stay with the agency doing the receipting (DR 1003 and CR 1003, netting to zero). It posts as revenue and transfers out to the receipting agency.

```
VERSION 3.1     STARS--CASH CONTROL FILE RECORD INQUIRY       S063

AGENCY: 230   FUND/DET: 0284  GRANT/PHASE:

 CM: X PM:  CP:  PP:  PY:     CUM: X ACTV:
```

First – TC 550 posts cash to the Cash Control File.

Second – TC 550 transfers cash from the Cash Control File.

```
                              0.00 ADVANCES RECEIVED        0.00
   RECEIPTS/COLLECTNS     32,736.27 ADVANCES MADE           0.00
   DISBURSEMENTS           0.00 BORROWING LIMIT      0.00
   TRANSFERS RECEIVED      0.00 TRANSFERS MADE       32,736.27

             BALANCE       0.00
```

Balance nets to zero.

However, if you try to do a TC 550R, STARS tries to do the first step, reversing the cash from the cash control file. This errs since there is no cash to go against until the second step finishes.

In order to fix this problem, STARS has a TC 549 which is identical to TC 550 except it reverses the posting steps.

```
VERSION 3.1      STARS--CASH CONTROL FILE RECORD INQUIRY        S063


AGENCY: 230   FUND/DET: 0284   GRANT/PHASE:

 CM: X PM:  CP:  PP:  PY:      CUM: X ACTV:
```

Second – TC 549R reverses cash from the Cash Control File.

First – TC 549R transfers cash into the Cash Control File.

```
BEGINNING BALANCE        0.00 ADVANCES RECEIVED        0.00
 RECEIPTS/COLLECTNS   32,736.27 ADVANCES MADE            0.00
 DISBURSEMENTS            0.00 BORROWING LIMIT         0.00
 TRANSFERS RECEIVED       0.00 TRANSFERS MADE     32,736.27

              BALANCE       0.00
```

By reversing the posting order, the TC 549R reverses the transfer out (transfers made) first, putting the cash back into the Cash Control File. Then, STARS can reverse the revenue posting (receipts/collections) cash from the Cash Control File.

Like the TC 550R, the TC 549R is set up to reverse the transfer of cash to another agency using TC 551R, reducing the second agency's transfer in:

The following shows the minimum requirements to post a 549R transaction based on a PCA-driven agency (if the PCA does not look up the Index, you must enter the Index):

```
VERSION 3.1    STARS--REVENUE/RECEIPTS TRANSACTION ENTRY      S504
BATCH: AGY 230 DATE 11021999 TYPE 2 NO 021 MODE MASTER EDIT ON SEQ-NO 00003


CUR-DOC/SFX: REC00258 01 TRANS-CODE: 549      RVS: R
REF-DOC/SFX:              MOD:       BFY: 00   GAAP IND:


INDEX   :                SEC AGENCY: 140
PCA     : 01211                SUBSID:
REV-SUB-OBJ/DET: 1025
EXP-SUB-OBJ/DET: 9200


AMOUNT  : 30.00               BUDGET UNIT:
DOC TOTAL: 0000000055.00              PROP#:       CMP#:
INV-NO  :           INV-DESC:
VENDOR-NO:          NAME:
GRANT/PH:        PROJ/PH:      FUND/DET:       F/O:
           LOC:         FAC:
         DOC-DATE:        EFF-DATE: 110299 DUE-DATE:
                    INTERRUPT:
```

Important tips for entering TC 549R:

A. The TC 549R requires both a <u>revenue and expenditure subobject</u> (where the receipt will reverse the posts and the transfer out).

B. You must have a second agency showing which agency will be losing the cash.

C. You must have a reversal "R" on this transaction.

D. This will post to a grant and project.

Once the TC 549R processes it will automatically generate a TC 551R - Record Transfer In of Monies from One Agency/Fund to Another. This TC reverses an automatic transfer in to the second agency designated on the TC 549R.

A Record Transfer In of Monies from One Agency/Fund to Another (TC 551R) posts to general ledger accounts <u>1003</u> (CR-cash in treasury) and <u>4700</u> (DR-transfers in). The cash goes back to the original agency.

```
VERSION 3.1 STARS--TRANSACTION CODE DECISION TABLE MAINTENANCE/INQUIRY S028
FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
TRAN-CODE: 551 TITLE: REC TRNS IN OF MONIES FROM ONE AGENCY/FUND TO ANOTHER
GENERAL-LEDGER- DR-1: 1003 CR-1: 4700 DR-2:   CR-2:
POSTING  DR-3:   CR-3:   DR-4:   CR-4:
```

Use the following minimum number of elements to enter a TC 549R.
NOTE: The system will have already filled in the BFY and effective date.

Data Element	Description
CUR-DOC/SFX	Enter an eight-character current document number and two-digit suffix. **NOTE:** We recommend using all eight characters.
TRANS-CODE	Enter transaction code 549 (zero cash balance 550 to reverse receipt collected and transferred out).
RVS	Enter a one-character "R" in the reversal field to decrease the amount you transferred. TC 549 requires an "R" reversal. You may need to do a TC 549R/550 to move cash to the correct agency.
SEC AGENCY	Enter a three-digit second agency that is the number of the agency to whom you originally transferred the money. STARS will use this agency number to create a TC 551R. This will create a TC 551R reversing the transfer-in posted to this agency.

Data Element	Description
INDEX or PCA	Enter a four-digit Index if you are Index-driven or a five-digit PCA if you are PCA-driven. Your Index or PCA usually looks up a fund, which is also a required element. This is the fund the system will use when creating the TC 551/551R for the second agency.
REV-SUB-OBJ/DET	Enter a four-digit revenue subobject (you can also use a two-digit detail). This should be the revenue subobject from the original transaction you are reversing. This will reverse the posting to this revenue subobject.
EXP-SUB-OBJ/DET	Enter a four-digit expenditure subobject. You should use expenditure subobject 9200 (transfers out) which posts with the original second set of general ledger accounts. This will reverse the posting to this expenditure subobject.
AMOUNT	Enter the amount of the transaction for this revenue/expenditure subobject that you are reversing.

The following shows the minimum requirements the system uses to automatically generate a 551R transaction:

```
VERSION 3.1    STARS--GENERAL PURPOSE TRANSACTION ENTRY      S501
BATCH: AGY 140 DATE 11021999 TYPE Z NO 901 MODE MASTER EDIT ON SEQ-NO 00001


CUR-DOC/SFX: REC00258 01 TRANS-CODE: 551     RVS: R  DISB-METH:
REF-DOC/SFX:          MOD:      BFY: 00  GAAP IND:
INDEX   :                SEC AGENCY: 230
PCA    :                 SUBSID:    PCN:
EXP-SUB-OBJ/DET:
REV-SUBOBJ/DET: 1025
AMOUNT  : 30.00     WARR-NO:       BU:    GLA:
DOC TOTAL:         PROP#:     CMP#:    CI:
INV-NO :       INV-DESC :
VEND-NO:        NAME :
          NAME 2:
          ADDR :
          CITY :        STATE:  ZIP:
GRANT/PH:      PROJ/PH:     FUND/DET: 0001    F/O:
  MPC:        LOC:       FAC:     TSK:
DOC-DATE:    EFF-DATE: 110299 DUE-DATE:     INTERRUPT:
```

Important tips for TC 551R:

A. The system automatically creates the TC 551R when an agency processes a TC 549R.

B. The system creates the TC 551R using the current document number from the originating agency. It uses the current document number/suffix, revenue subobject, amount, and fund of the original transaction when creating the TC 551R.

C. The system will show who is reversing the money by the originating agency's number in the second agency field.

D. To change subobject or funds, do an adjusting entry

E. This will not post to a grant or project.

CASH DISBURSEMENTS (REFUNDS)

Once you have deposited cash into a suspense account or have classified it as revenue, you may need to send that cash back. Since your are refunding a revenue or a suspense, you should use transactions that do not post against your appropriation. In order to do this, STARS has transactions that do not post to expenditures but only disburse the cash.

You normally enter cash disbursements (refunds) using batch type 4 or 5.

COMMON CASH DISBURSEMENT (REFUND) TRANSACTION CODES

Before you can disburse cash, you must first determine where you originally posted the cash. The following are the most commonly used disbursement transaction codes:

NOTE: You can find other disbursement transaction codes on the DAFR8740 (General Ledger to Transaction Code Cross-Reference) report. Once you locate the general ledger accounts involved, you can go online to the Transaction Code Decision Table or to the DAFR8640 report for more requirement information.

Transaction Code	Description
280	Record a Cash Disbursement – Refund (refund an undistributed suspense) To disburse (refund) deposits posted using a TC 108 (G/L 2402).
281	Record Disbursement of Sales Tax to the Tax Commission To disburse deposits posted using a TC 102 (G/L 2109).
283	Record a Cash Disbursement for Refund to Previously Recorded Revenue To disburse (refund) deposits posted using various revenue TCs (G/L 4100).

See the detailed information on disbursements in the <u>Expenditures and Disbursements</u> document.